IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 9031 of 2007(A)

PETITIONER:

M/S. NAMBIYATTUKUDY FOOD & SPICES,
KOOVAPPADY P.O., VIA. PERUMBAVOOR,
REPRESENTED BY ITS MANAGING PARTNER, MRS. SUSAN.

BY ADV. SRI.KURIAN GEORGE KANNAMTHANAM (SR.)
SRI.TONY GEORGE KANNANTHANAM

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY SECRETARY, TAXES (B) DEPARTMENT, SECRETARIAT, TRIVANDRUM.**
2. **THE COMMISSIONER OF COMMERCIAL TAXES, TRIVANDRUM.**
3. **THE DEPUTY COMMISSIONER, COMMERCIAL TAXES, TRIVANDRUM.**
4. **THE DISTRICT COLLECTOR, ERNAKULAM.**
5. **THE TAHSILDAR, KUNNATHUNAD, PERUMBAVOOR.**

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.9031/2007 A

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:	**COPY OF COMMUNICATION DTD. 8/11/2006 ISSUED FROM THE 1ST RESPONDENT.**
EXT.P2:	**COPY OF THE FACING PAGE OF THE APPEAL FOR 2002-2003.**
EXT.P3:	**COPY OF THE FACING PAGE OF THE APPEAL FOR 2004-2005.**
EXT.P4:	**COPY OF COMMUNICATION DTD. 18/01/2007 ISSUED FROM THE 1ST RESPONDENT.**
EXT.P5:	**COPY OF COMMUNICATION DTD. 19/01/2007 ISSUED FROM THE 2ND RESPONDENT.**
EXT.P6:	**COPY OF COMMUNICATION DTD. 7/03/2007 TO THE PETITIONER.**
EXT.P7;	**COPY OF COMMUNICATION DTD. 6/03/2007 OF THE TAHSILDAR TO THE BANK.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9031 of 2007-A

Dated this the 19th day of March, 2007

JUDGMENT

The petitioner is an industrial unit engaged in rice milling. It purchased paddy from various sources including Farmers Co-operative Society. To encourage procurement of maximum paddy from the Farmers Co-operative Society, the Government is considering grant of exemption from payment of tax to the purchasers from Farmers Co-operative Society, like the petitioner. The Government have issued Exts.P1 and P4 communications to keep in abeyance recovery of tax in relation to the purchases made by them from the Farmers Co-operative Societies under Sec.5(A) of the Kerala General Sales Tax Act. The Commissioner, Commercial Taxes has issued Ext.P5 communication to lift the attachment of bank accounts to recover the amounts due from the mills like the petitioner. While those orders are in force, the petitioner's bank account has been closed by the 5th respondent.

2. I heard the learned Government Pleader for the respondents. The learned Government Pleader submitted that Ext.P5 is remaining in force. In view of the above submission, Ext.P7 is quashed. Further proceedings against the petitioner shall be initiated only after the

orders from the Government or Commissioner Commercial Taxes is received.

K.BALAKRISHNAN NAIR, JUDGE.

MS